

California Underground Storage Tank Maintenance Fee Application

 State Board of Equalization

UNDERGROUND STORAGE TANK MAINTENANCE FEE • UNDERGROUND STORAGE TANK MAINTENANCE FEE •

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Where Can I Get Assistance?

FUEL TAXES DIVISION

If you need help with your application or have questions regarding the fuel taxes administered by the Board, please call the Fuel Taxes Division. Call between 8 a.m. and 5 p.m., Monday through Friday, excluding State holidays.

916-322-9669

Fuel Taxes Division
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0030

WRITTEN TAX ADVICE

It is best to get tax advice from the Board in writing. You may be relieved of tax/fee, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a transaction.

For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Send your request for written advice to the Fuel Taxes Division (see above for address).

INTERNET

www.boe.ca.gov

Our website includes a lot of useful information. For example, you can download numerous publications — such as laws, regulations, pamphlets, and policy manuals — that will help you understand how the law applies to your business. You can also verify sellers' permit numbers on-line, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on Board field office addresses and telephone numbers.

Another good resource — especially for starting businesses — is the California Tax Information Center at www.taxes.ca.gov.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help. Call 916-324-2798 (or toll-free, 888-324-2798). Their fax number is 916-323-3319.

If you prefer, you may write to them at the following address:

Taxpayers' Rights Advocate
State Board of Equalization
450 N Street
P.O. Box 942879
Sacramento CA 94279-0070.

To request a copy of publication 70, *The California Taxpayers' Bill of Rights*, call the Information Center at 800-400-7115 or visit our Internet site, www.boe.ca.gov (look under "Forms, Publications, Reports & News").



Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities. You may be responsible for income and fuel tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 2, we offer many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.

How Do I Apply?

Step 1: Complete Your Application

Fill out the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4.

If you need help filling out the form or have questions, please call our Fuel Taxes Division at 916-322-9669 or our Information Center at 800-400-7115.

Step 2: Send in Your Application and Supporting Documents

Make a copy of your completed application for your files, then mail the original application to: Fuel Taxes Division, Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0030. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application unless it is complete.

Step 3: After We Approve Your Application

You should receive your account number approximately two weeks after we have received your application, assuming it is complete and no security deposit is required. If a security deposit is required, you should allow approximately another two weeks to receive your account number. There is no charge for the account number. We will let you know whether you must file returns on a quarterly or yearly basis. Your return is due on or before the due date printed on the return.

INFORMATION CENTER

800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 800-735-2929

From voice phones: 800-735-2922

REQUIRED DOCUMENTS

You must include *photocopies* of the following documents with your completed and signed application form:

- ☐ Copy of corporate articles of incorporation or LLC charter.
- ☐ Copy of Declaration of Domestic Partnership
- ☐ Copy of partnership agreement.
- ☐ Document indicating that the person signing your application is authorized to do so (see "Section IV: Certification" at right).

For officers, members, etc., listed on the application:

- ☐ Driver license or state ID card.
- ☐ Social Security card or other document that shows the Social Security number (paycheck stub, preprinted income tax label, or W-2 form) or a Mexican voter registration card.

For out-of-state or foreign corporations or LLCs

- ☐ *Certificate of Qualification* issued by the California Secretary of State.

You may also wish to include the following:

- ☐ *Power of Attorney* form, (BOE-392), if you wish to designate someone to act on your behalf. You may obtain a copy from our Internet site or Information Center.

Tips for Filling Out Your Application

Section II: Ownership Information

Items 1 – 28:

All applicants. You must provide the information requested for each owner or partner (attach additional sheets if necessary).

All partnerships. A partnership should provide a copy of its written partnership agreement, if one exists. If you file your agreement with us *at the time you apply for an account*, and your agreement specifies that all business assets are held *in the name of the partnership*, the law requires the Board to attempt to collect any delinquent fee liability from the partnership assets before it attempts to collect from the partners' personal assets.

You should notify us immediately if you add or drop partners. If you check "Corporation," "Limited Liability Company (LLC)," or "Business Trust," be sure to complete items 3-7.

Note: Publicly traded companies are not required to complete items 8-28 for corporate information.

Items 10, 11, 17, 18, 24, 25: Driver License/Social Security Number

You must provide a copy of your driver license or other proof of identification, and your social security number. This information is not made available to the public (see page 9 for privacy policy). Corporate officers are not required to provide social security numbers. Social security numbers will be requested of all other applicants.

Section III: Business and Site Information

Item 2: Business Address


Underground Storage Tank Owner. The law presumes that the owner of the real property is the owner of an underground storage tank located on the real property. Please list the site location(s) of your underground storage tanks on the business address line. If you are not the owner of the real property but are the owner of the underground storage tank(s), please provide us with a copy of your lease agreement or any other documentation which substantiates your ownership.

Item 15: Ownership Changes

If you are changing from one type of business organization to another (for example, for a sole owner to a corporation or from a partnership to a limited liability company), provide the previous owner's name and account number.

If you purchased an existing business, please provide us with the previous owner's name and account number.

Section IV: Certification

 This section must be signed by the business owner, general partner, corporate officer or LLC manager, or member.

FOR BOARD USE ONLY

NUMBER

If tenant is changing leases, then submit new lease agreement.



SECTION III: BUSINESS AND SITE INFORMATION1. CURRENTLY DOING BUSINESS AS (DBA) *(write none if not applicable)* Partnerships complete if business name different than name of partnership

2. BUSINESS ADDRESS OF TANK LOCATION <i>(do not list P.O. Box or mailing service)</i> If two or more locations, please attach a list	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
3. MAILING ADDRESS <i>(if different from above) (street, city, state, zip code)</i>	4. PARCEL NUMBER	
5. ADDRESS WHERE BOOKS AND RECORDS ARE MAINTAINED <i>(street, city, state, zip code)</i>	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
6. NAME OF PERSON TO CONTACT REGARDING ALL LICENCING ACTIVITIES	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
7. NAME OF PERSON TO CONTACT REGARDING TAX REPORTING ACTIVITIES	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
8. NAME OF BANK OR FINANCIAL INSTITUTION HOLDING THE PRIMARY BUSINESS ACCOUNT	ACCOUNT NUMBER	
ADDRESS <i>(mailing address, city, state, zip code)</i>	TELEPHONE NUMBER ()	FAX NUMBER ()
9. WHAT TYPE OF FUEL ARE YOU SELLING?	10. NUMBER OF TANKS AT SITE AND CAPACITY OF EACH TANK	
11. NAME OF OPERATOR <i>(if other than owner)</i>		

12. DOES YOUR BUSINESS OPERATE FROM MORE THAN ONE LOCATION? ☐ YES ☐ NO *(if yes, be sure to list all locations in Section III, line 2)*13. NAME OF OWNER OF **REAL PROPERTY** FOR EACH SITE THAT HAS AN UNDERGROUND STORAGE TANK *(if different from applicant)*

14. WEBSITE ADDRESS

15. ARE YOU BUYING A BUSINESS? *(if yes, please list seller's name and account number if known)* ☐ YES ☐ NO

NAME	UNDERGROUND STORAGE TANK ACCOUNT NUMBER	
FORWARDING ADDRESS		TELEPHONE NUMBER ()
16. NAME OF YOUR FUEL SUPPLIER(S) IN CA OR NATIONWIDE	ADDRESS <i>(mailing address, city, state, zip code)</i>	TELEPHONE NUMBER ()

17. ARE YOU REGISTERED TO COLLECT AND/OR REMIT SALES TAX? IF YES, WHAT IS YOUR SALES TAX NUMBER?

18. DO YOU HAVE OTHER BOARD OF EQUALIZATION ISSUED LICENSES OR PERMITS? ☐ YES ☐ NO IF **YES**, PLEASE LIST ACCOUNT NUMBERS.19. DO YOU WISH TO MAKE PAYMENTS BY ELECTRONIC FUNDS TRANSFER (EFT)? ☐ YES ☐ NO**SECTION IV: CERTIFICATION**

I certify and declare, under penalty of perjury, that the information contained herein is correct to the best of my knowledge and that I am authorized to sign and certify this application.

TANK OWNER'S OR AUTHORIZED REPRESENTATIVE'S NAME <i>(type or print)</i>	TITLE
TANK OWNER'S OR AUTHORIZED REPRESENTATIVE'S SIGNATURE 	DATE

Return Application to: Board of Equalization, Fuel Taxes Division
P.O. Box 942879, Sacramento, California 94279-0030, **916-322-9669**

FOR BOARD USE ONLY Furnished to Taxpayer			
REPORTING BASIS <input type="checkbox"/> QUARTERLY <input type="checkbox"/> YEARLY		PUBLICATIONS <input type="checkbox"/> PUB 49 <input type="checkbox"/> PUB 70	
<input type="checkbox"/> SECURITY	RECEIVED BY _____	<input type="checkbox"/> PUB 88 _____ _____	RETURNS _____ _____ _____ _____
APPROVED BY	REMOTE INPUT DATE		
ACCOUNT NUMBER ISSUED		DATE	

Frequently Asked Questions

Who must obtain a license?

The owner of an underground storage tank must register with the Board and pay the underground storage tank maintenance fee for every gallon of petroleum product placed into the underground tank. If you own property where an underground storage tank is located, you are usually considered the owner of the underground storage tank. If you operate an underground storage tank but do not own it, you are not liable for the fee. An operator is defined as the person who controls or is responsible for the daily operation of the tank. Generally, if you lease an underground storage tank, you will be considered an operator, not an owner, unless your lease provides otherwise.

Why do you need to verify my social security and driver license numbers?

This is required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers. If your social security card is not readily available, you may provide other documentation.

Is information regarding my account subject to public disclosure?

Generally, personal information, such as your driver license number, your social security number, and your residence addresses, are not disclosed to the public. However, some records are subject to disclosure, such as your BOE account number, your business name and address, and your account number status. Also, for purposes of enforcing the fuel tax laws, personal information may be disclosed to federal agencies and other state agencies. See also the disclosure information on page 9.

What are my responsibilities as the holder of an account?

- **You must file fee returns.** You will receive returns for reporting your transactions and fee payments. Returns are due on or before the due date printed on the return (you must file a fee return even if you have no fee due or activities to report).
- **You must keep records** to substantiate your activities as noted on the corresponding fee returns. You must keep your records for a minimum of four years.
- **You must notify the Board if you move, change ownership, discontinue operations, or sell your business.** You should notify the Board of any change in ownership. If you do not, you could be held liable for the continuing tank fees. In addition, you should immediately notify us in writing if you discontinue your business. Your notification will allow us to close your account number.
- **You must furnish all the required information requested on applications for registration and fee returns.** If you do not provide the information required on the application form, we may not be able to establish an account number. In addition, the law provides penalties for failure to file a return; failure to furnish specific, required information; and for furnishing fraudulent information.
- **You should notify us immediately if you drop or add a partner.** This may protect former partners from fee liabilities incurred by the business after the partnership change.
- **You should notify us immediately if you add or drop a tank location.**
- **You should notify us immediately if the lease changes.**

Other Fuel Taxes and Fees

You may also be required to register under one or more of the following tax and fee programs. These programs are administered by the Fuel Taxes Division, which can be reached at 916-322-9669.

Use Fuel Tax Law

Use fuel vendors who sell and deliver use fuel into the fuel tanks of motor vehicles must have a license and collect the state excise tax. Persons who operate vehicles powered by use fuel on California highways also need to be licensed as users. The use fuel tax is imposed on fuels other than those covered by the Motor Vehicle Fuel Tax Law and Diesel Fuel Tax Law. Some of the typical use fuels governed by the Use Fuel Tax Law are compressed natural gas (CNG), liquefied petroleum gas (LPG, or propane), liquid natural gas (LNG), ethanol, and methanol.

Aircraft Jet Fuel Tax Law

Every aircraft jet fuel dealer must register with the Board and pay the excise tax on each gallon of jet fuel sold and placed directly into the fuel tank of an aircraft or delivered into the storage facility of a jet fuel user.

Oil Spill Prevention and Administration Fee/Oil Spill Response Fee

You may need to be registered for one of the fee programs listed above if you operate

- An oil refinery in California
- A marine terminal in marine waters that transfers crude oil or petroleum products to or from tankers or barges
- A pipeline across, under or through marine waters that transports crude oil
- Any pipeline to transport crude oil out of California

Please contact us for more information on registration and fee reporting requirements. Currently, no fees are charged for the Oil Spill Response Fee, although registrants must file a return each year.

Motor Vehicle Fuel Tax and Diesel Fuel Tax

A Supplier of motor vehicle fuel or diesel fuel engaged in business in California as a Terminal Operator, Position Holder, Refiner, Blender, Enterer, or Throughputter must register with the Board and pay the excise tax on each gallon of fuel removed from the terminal rack. An Ultimate Vendor of diesel fuel must obtain a license to obtain a refund from the Board for undyed diesel fuel sold to a user of fuel for use on a farm for farming purposes or for use in an exempt bus operation.

Additional licenses issued under these tax programs are the Train Operator license and Vessel/Pipeline Operator license. If one of these licenses is needed, please contact our office.

Diesel Fuel

Additional licenses issued under this tax program are as follows: Government Entity, Exempt Bus Operator, and Qualified Highway Vehicle Operator.

If one of these licenses is needed, please contact our office at 916-322-9669 to request an application. You can also download the application BOE-400-FTA, *California Fuel Taxes/Fees Application*, or BOE-400-FCO, *Supplier and/or Ultimate Vendor License Application* from our website www.boe.ca.gov (look under Forms, Publications, Reports & News/Special Taxes/Forms numeric).

If you are a user of diesel fuel who drives outside of California, you should contact the Motor Carrier Section of the Fuel Taxes Division for information on Interstate Diesel Fuel (DI) or International Fuel Tax Agreement (IFTA) accounts.

UNDERGROUND STORAGE TANK MAINTENANCE FEE PROGRAM PRIVACY NOTICE

Information Provided to the Board of Equalization

We ask you for information so that we can administer the state's Underground Storage Tank Maintenance Fee, sections 50101-50161¹; and Health & Safety Code, sections 25280-25299.96. We will use the information to determine whether you are paying the correct amount of fee and to collect any amounts you owe. You must provide all of the information we request, including your social security number (used for identification purposes [see Title 42 U.S. Code sec.405(c)(2)(C)(i)]).

What happens if I don't provide the information?

If your application is incomplete, we may not issue your account. If you do not file complete returns, you may have to pay penalties and interest. Penalties may also apply if you don't provide other information we request or that is required by law, or if you give us fraudulent information. In some cases, you may be subject to criminal prosecution.

In addition, if you don't provide information we request to support your exemptions, credits, exclusions, or adjustments, we may not allow them. You may end up owing more fees or receiving a smaller refund.

Can anyone else see my information?

Your records are covered by state laws that protect your privacy. However, we may share information regarding your account with certain government agencies (see list in following section). We may also share certain information with companies authorized to represent local governments.

Under some circumstances we may release to the public the information printed on your account, account start and closeout dates, and names of business owners or partners. When you sell a business, we can give the buyer or other involved parties information regarding your outstanding fee liability.

With your written permission, we can release information regarding your account to anyone you designate.

We may disclose information to the proper officials of the following agencies, among others:

- United States government agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, and Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; Interstate Commerce Commission.
- State of California government agencies and officials: Air Resources Board; Department of Alcoholic Beverage Control; Auctioneer Commission; Dept. of Motor Vehicles; Employment Development Department; Energy Commission; Exposition and Fairs; Dept. of Food and Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing and Community Development; California Parent Locator Service.
- State agencies outside of California for tax enforcement purposes.
- City attorneys and city prosecutors; county district attorneys, police and sheriff departments.

Can I review my records?

Yes. Please contact the Fuel Taxes Division. If you need more information, you may contact our Disclosure Officer in Sacramento by calling 916-445-2918. You may also want to obtain publication 58-A, *How to Inspect and Correct Your Records*. You may order a copy from our Information Center: 800-400-7115 or download it from the Internet: www.boe.ca.gov (look under Forms, Publications, Reports & News).

Who is responsible for maintaining my records?

The deputy director of the Property and Special Taxes Department whom you may contact by calling 916-445-6464 or writing at the address shown.

Deputy Director
Property and Special Taxes Department
P.O. Box 942879
Sacramento, CA 94279-0063

¹All references are to California Revenue and Taxation Code unless otherwise indicated.